IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

FRIDAY, THE 22ND SEPTEMBER 2006 / 31ST BHADRA 1928

ST.Rev..No. 218 of 2004

TA.156/2003 of S.T.A.TRIBUNAL,ADDL.BENCH,KZD.
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PETITIONER/APPELLANT/ASSESSEE.

SHRI C.P. ABOOTTY, M/S. MALABAR TRADERS, ANJARAKANDY, KANNUR DISTRICT.

BY ADV. SRI.T.M.SREEDHARAN
SMT.M.S.KIRAN
SRI.DEEPAK JOY.K.
SMT.M.V.ASHA BINDU

RESPONDENT/ RESPONDENT/REVENUE.

STATE OF KERALA,REP. BY THE
CHIEF SECRETARY TO GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

BY SPL. GOVT. PLEADER (SHRI V.V. ASOKAN)

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 22/09/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C. N. RAMACHANDRAN NAIR &
K. M. JOSEPH, JJ.

S.T. REV. NO. 218 OF 2004

Dated this the 22nd day of September, 2006

JUDGMENT

C. N. Ramachandran Nair, J.

On going through the Tribunal's order and after hearing both sides, we are not satisfied that there is any question of law arising out of the order of the Tribunal, as it is only a matter of refixation of turnover by Tribunal, after being satisfied about the rejection of Books of Account for valid grounds. Petitioner also has got substantial relief in as much as the Tribunal has sustained only the addition of Rs.10,65,800/= and balance addition is deleted. The ST.Rev. Case is devoid of merits and it is dismissed.

C. N. RAMACHANDRAN NAIR, JUDGE

K. M. JOSEPH, JUDGE

kbk.